Department of Finance

## STATE OF CALIFORNIA MANUAL OF STATE FUNDS

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From:

#### Legal Title

In-Home Supportive Services Registry Model Subaccount, Sale Tax Account

### **Legal Citation/ Authority**

Chapter 100, Statutes of 1993

Welfare and Institutions Code section 17600

# Fund Classification

**Fund Classification** 

**GAAP Basis** 

**Legal Basis** 

Governmental/Special Revenue Funds

Governmental/Other Governmental Cost Funds

#### Purpose

The In-Home Supportive Services Registry Model Subaccount is a depository for transfers from the Social Services Account and local assistance funds from the Department of Social Services.

This fund provides allocations to counties for planning and implementing in-home supportive services registries.

#### Administering Agency/Org Code

State-Local Realignment/5195. (State Controller's Office makes the transfers and allocations.)

#### **Major Revenue Source**

One time transfers from the Social Services Subaccount and the Department of Social Services' Item 5180-151-0001, Budget Act of 1993.

### **Disposition of Funds (upon abolishment)**

Pursuant to Government Code 16346, absent language that identifies a successor fund, any balance remaining in this fund upon abolishment shall be transferred to the General Fund.

Chapter 90/1999 specifically provides for the balance to be transferred to the General Fund.

### **Appropriation Authority**

Continuously appropriated

### **State Appropriations Limit**

**Always Excluded** – The major revenue source is transferred from another fund which will be counted in an always excluded fund, the Social Services Subaccount (0352), and should not be double counted.

### **Comments/ Historical Information**

Chapter 90, Statutes of 1999 abolished the In-Home Supportive Services Registry Model subaccount effective 7/12/99.

Chapter 100, Statutes of 1993, created the Local Revenue Fund that has five accounts. One of the accounts is the Sales Tax Account. This account has four sub accounts:

0350 In-Home Supportive Services Registry Model Sub account

0351 Mental Health Subaccount

0352 Social Services Subaccount

0353 Health Subaccount

Abolished July 1999 FUND 0350a